Attorney Docket No. 88556.0027 Customer No.: 26021

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Art Unit: Not assigned Examiner: Not assigned

Shigeo OKEYA

Serial No: Not assigned

Filed: September 29, 2006

For: Mobile Bearing Calculator and Bearing Correction Method

PRELIMINARY AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Prior to the first Office Action in the present application, please enter and consider the following amendments and remarks:

Amendments to the specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 6 of this paper.